FORM G-8A (REV. 1997)

### STATE OF HAWAII **DEPARTMENT OF TAXATION**

# REPORT OF BULK SALE OR TRANSFER (Pursuant to section 237-43, Hawaii Revised Statutes (HRS)

Name of Purchaser OR Hotel, LLC	Name of Seller Sports Shinko (Waikiki) Corporation			
Address Pauahi Tower, Suite 1570	DBA Ocean Resort Hotel Walkiki			
1001 Bishop Street, Honolulu, HI 96813	Address 175 Paoakalani Avenue Honolulu, HI 96815			
Hawaii G.E./Use I.D. No. 10671364				
Social Security No. or Federal Employer's I.D. No. 26-0022042	Hawaii G.E./Use I.D. No.10407397			
	Social Security No. or Federal Employer's I.D. No. 99-0279547			
	Name of Parent Corp. (If applicable) Sport Parent Corp.'s Federal Employer's I.D. No.			
Description and Value of Property Sold or Transferred as listed be	elow:	Purchase Price		
Inventory of Stock in Trade (Taxable at ½ of 1%)		\$		
Furniture and Fixtures				
Machinery and Equipment				
Land and Buildings	••••••	4,950,000 00		
Covenants Not To Compete (Taxable at 4%)				
Goodwill and Other Intangibles (See Instructions)	•••••••••••••••••••••••••••••••••••••••			
Other Assets (Please describe) Personal Property TOTAL	C	550.000 00		
ATTER		\$ 5,500,000 00		
Date of Sale	Date of Filing Report			
	• ·			
Please answer the following questions:				
. Does this transaction terminate the business of the seller? (If yes, all g				
the date of the sale must be filed and paid. NOTE: Net income tax return tax due must be paid by the due date of the return.		· 1 1		
tax due must be paid by the due date of the return.)				
was required but was not filed? If yes, attach a statement fully describin property involved.	ng the transaction(s) and the	x		
B. Was a tax clearance certificate issued to the seller? If yes, date issued	1-16-01 (Amonha anna)			
Are the seller and purchaser affiliated companies or persons within the				
is the sale or transfer made under other circumstances where the relation				
such that the consideration paid, if any, is not indicative of the true value	•			
If yes, please describe how the purchase price was determined.	e of the property sold of transferred r			
The undersigned declares, under the penalties set forth in section	231-36, HRS, that this is a true, correct ar	_/		
Signature of Rurchaser, if this report is made by him/her.	Signature of Seller			
Wayne Tanigawa, Manager	Satoshi Kinoshita, Vice	President		
Type or Print Name of Purchaser	Type or Print Name of Seller	I I COLONIE		
	**	ront Plaza, 4th Floor		
File the White and Yellow Copies with the Department of Taxa	tion and retain the Pink Copy for your i	iles. 500 Ala Moana Bly		
Address of where to mail copy of Report of Bulk Sale or Transfer (and		Monolulu. Hawaii 96813		
Contact Person: Name: Stacey C. G. Hee	Telephone No. 52	29-7300		
· · · · · · · · · · · · · · · · · · ·				
CERTIFICATE OF	DIRECTOR OF TAXATION			
This is to certify that the Report of Bulk Sale or Transfer requ	uired by section 237-43, HRS, has been fil	led, as shown above, and that		
all taxes, penalties and interest due on the date of this certificate h				
This certificate shall be voidable by the Department of Taxati	ion if any material misrepresentation has l	been made in this report.		
	DIRECTOR OF TAXATION	232 0893		
Date of Certificate:	By: annaly your	ambi		
and the second s	<b>=</b> -/	/AMANIIHA		
FEBRUARY 20, 2002 EXHIBIT 2	ACTING TAYDAYED GED	VICES BRANCH CHIEF		

Page 2 of 7

(REV. 2000)

DEPARTMENT OF TAXATION

REPORT OF BULK SALE OR TRANSFER (Pursuant to section 237-43, Hawaii Revised Statutes (HRS)) Please read the Important Notice, Definitions, and Instructions on the back before preparing this form in triplicate. Pukalani Golf Club, LLC Name of Purchaser Name of Seller Sports Shinko (Pukalani) Co., Ltd. Address Pauahi Tower, Suite 1570 DBA 1001 Bishop Street, Honolulu, HI 96813 360 Pukalani Street Address Hawaii G.E./Use I.D. No. 10671814 Pukalani, HI 96768 Social Security No. or Federal Employer's I.D. No. 26-0022057 10344675 Hawaii G.E./Use I.D. No. Social Security No. or Federal Employer's I.D. No. 99-0259815 Name of Parent Corp. (If applicable Sports Shinko (Hawaii) Co., Parent Corp.'s Federal Employer's I.D. No. 99-0246070 Ltd. Description and Value of Property Sold or Transferred as listed below: **Purchase Price** Inventory of Stock in Trade (Taxable at ½ of 1%)..... Furniture and Fixtures..... Machinery and Equipment ..... Land and Buildings ..... 3,800,000 00 Covenants Not To Compete (Taxable at 4%) Goodwill and Other Intangibles (See Instructions)..... Other Assets (Please describe) Personal Property 200,000 00 TOTAL 4,000,000 00 1/25/02 Date of Filing Report 1/25/02 Date of Sale Please answer the following questions: 1. Does this transaction terminate the business of the seller? (If yes, all general excise tax returns for income received up to YES NO the date of the sale must be filed and paid. NOTE: Net income tax returns for the year being closed must be filed and any tax due must be paid by the due date of the return.)..... Х 2. Did the seller ever receive any property in a transaction for which a report under section 237-43, HRS, was required but was not filed? If yes, attach a statement fully describing the transaction(s) and the property involved. X 3. Was a tax clearance certificate issued to the seller? If yes, date issued 1-23-05 (Attach a copy)............ X 4. Are the seller and purchaser affiliated companies or persons within the meaning of section 237-19, HRS, or is the sale or transfer made under other circumstances where the relation between the the seller and purchaser is X such that the consideration paid, if any, is not indicative of the true value of the property sold or transferred? ..... If yes, please describe how the purchase price was determined. The undersigned declares, under the penalties set forth in section 231-36, HRS, that this is a true, correct and complete statement of facts. Signature of Burchaser, if this report is made by him/her. Signature of Seller Satoshi Kinoshita, Vice President Wayne Tanigawa, Manager Type or Print Name of Purchaser Type or Print Name of Seller File the White and Yellow Copies with the Department of Taxation and retain the Pink Copy for your files. Address of where to mail copy of Report of Bulk Sale or Transfer (and/or other correspondence) Five Waterfront Plaza, 4th Floor, 500 Ala Moana Blvd., Honolulu, Hawaii 96813 Contact Person: Name: Stacey C. G. Hee Telephone No. **CERTIFICATE OF DIRECTOR OF TAXATION** This is to certify that the Report of Bulk Sale or Transfer required by section 237-43, HRS, has been filed, as shown above, and that

all taxes, penalties and interest due on the date of this certificate have been paid.

This certificate shall be voidable by the Department of Taxation if any material misrepresentation has been made in this report.

DIRECTOR OF TAXATION

1150

Date of Certificate:

**FEBRUARY 20, 2002** 

ACTING TAXPAYER SERVICES BRANCH CHIEF

FORM G-8A

Document 113-31 Filed 02/21/2006 Page 3 of 7

**FORM G-8A** (REV. 2000)

STATE OF HAWAII

**DEPARTMENT OF TAXATION** 

Name of Purchaser KG Maui Development, LLC	Name of Seller Sports Shinko (Pu	kalani) Co	T.t-đ.
Address Pauahi Tower, Suite 1570	DBA		<u></u>
1001 Bishop Street, Honolulu, HI 96813	Address 360 Pukalani Street		
Hawaii G.E./Use I.D. No. <u>10671642</u>	Pukalani, HI 96768		
Social Security No. or Federal Employer's I.D. No. 26-0022104	Hawaii G.E./Use I.D. No. 10344675		
i	Social Security No. or Federal Employer's I.D. No. 9	9-0259815	
	Name of Parent Corp. (If applicable) Sports Sh Parent Corp.'s Federal Employer's I.D. No. 99-02		Co. Lt
Description and Value of Property Sold or Transferred as listed b	elow:	Purchase Price	
Inventory of Stock in Trade (Taxable at ½ of 1%)		T dronase i noe	
Furniture and Fixtures			
Machinery and Equipment			<u> </u>
Land and Buildings	01	500,000	00
Covenants Not To Compete (Taxable at 4%)			- 00
Goodwill and Other Intangibles (See Instructions)			<b> </b>
<b>A.</b>			<b></b>
TOTAL	\$	500,000	00
	<b></b>		L
Please answer the following questions:		YES	NO
<u> </u>	general excise tax returns for income received up to urns for the year being closed must be filed and any port under section 237-43, HRS, bing the transaction(s) and the (Attach a copy) (Attach a copy) emeaning of section 237-19, HRS, or tion between the the seller and purchaser is	x	NO X X
Please answer the following questions:  1. Does this transaction terminate the business of the seller? (If yes, all the date of the sale must be filed and paid. NOTE: Net income tax retitax due must be paid by the due date of the return.)	general excise tax returns for income received up to urns for the year being closed must be filed and any port under section 237-43, HRS, bing the transaction(s) and the decided (Attach a copy) (Attach a copy) (Attach a copy) tion between the the seller and purchaser is the of the property sold or transferred?	. X	x x
Please answer the following questions:  1. Does this transaction terminate the business of the seller? (If yes, all the date of the sale must be filed and paid. NOTE: Net income tax retitax due must be paid by the due date of the return.)	general excise tax returns for income received up to urns for the year being closed must be filed and any port under section 237-43, HRS, bing the transaction(s) and the decomposition decomposition 237-19, HRS, or the seller and purchaser is the property sold or transferred?	mplete statement of	x x
Please answer the following questions:  1. Does this transaction terminate the business of the seller? (If yes, all the date of the sale must be filed and paid. NOTE: Net income tax retitax due must be paid by the due date of the return.)	general excise tax returns for income received up to urns for the year being closed must be filed and any port under section 237-43, HRS, ping the transaction(s) and the (Attach a copy) (Attach a copy) emeaning of section 237-19, HRS, or the seller and purchaser is like of the property sold or transferred?	mplete statement of	x x
Please answer the following questions:  1. Does this transaction terminate the business of the seller? (If yes, all the date of the sale must be filed and paid. NOTE: Net income tax retitax due must be paid by the due date of the return.)	general excise tax returns for income received up to urns for the year being closed must be filed and any port under section 237-43, HRS, bing the transaction(s) and the decomposition decomposition 237-19, HRS, or the seller and purchaser is the property sold or transferred?	mplete statement of	x x
Please answer the following questions:  1. Does this transaction terminate the business of the seller? (If yes, all the date of the sale must be filed and paid. NOTE: Net income tax retitax due must be paid by the due date of the return.)	general excise tax returns for income received up to urms for the year being closed must be filed and any port under section 237-43, HRS, ping the transaction(s) and the decomposition decomposition of section 237-19, HRS, or the ground of the property sold or transferred?	mplete statement of	x x

**DIRECTOR OF TAXATION** 

232 1153

Date of Certificate:

FEBRUARY 20, 2002

Ву:

ACTING TAXPAYER SERVICES BRANCH CHIEF

FORM G-8A

Filed 02/21/2006 Page 4 of 7

(REV. 2000)

**DEPARTMENT OF TAXATION** 

REPORT OF BULK SALE OR TRANSFER (Pursuant to section 237-43, Hawaii Revised Statutes (HRS)) Please read the Important Notice, Definitions, and Instructions on the back before preparing this form in triplicate. Name of Purchaser Name of Seller Sports Shinko (Waikiki) Corporation OK Hotel, LLC Address Pauahi Tower, Suite 1570 DBA Oueen Kapiolani Hotel 1001 Bishop Street, Honolulu, HI 96813 175 Paoakalani Avenue Hawaii G.E./Use I.D. No. 10671364 Honolulu, HI 96815 Social Security No. or Federal Employer's I.D. No. Hawaii G.E./Use I.D. No. 10407397 99-0279547 Social Security No. or Federal Employer's I.D. No. Name of Parent Corp. (If applicable Sports Shinko (Hawaii) Co., Parent Corp.'s Federal Employer's I.D. No. 99-0246070 Ltd. Description and Value of Property Sold or Transferred as listed below: Purchase Price Inventory of Stock in Trade (Taxable at ½ of 1%)..... Furniture and Fixtures.... Machinery and Equipment Land and Buildings ..... 3,150,000 00 Covenants Not To Compete (Taxable at 4%)..... Goodwill and Other Intangibles (See Instructions)..... Other Assets (Please describe) Personal Property 350,000 00 3,500,000 00 Date of Sale Please answer the following questions: 1. Does this transaction terminate the business of the seller? (If yes, all general excise tax returns for income received up to YES NO the date of the sale must be filed and paid. NOTE: Net income tax returns for the year being closed must be filed and any tax due must be paid by the due date of the return.)..... Х 2. Did the seller ever receive any property in a transaction for which a report under section 237-43, HRS, was required but was not filed? If yes, attach a statement fully describing the transaction(s) and the X property involved. 3. Was a tax clearance certificate issued to the seller? If yes, date issued \_\_\_\_\_/\_\_/ Attach a copy)...... X 4. Aré the seller and purchaser affiliated companies or persons within the meaning of section 237-19, HRS, or is the sale or transfer made under other circumstances where the relation between the the seller and purchaser is X such that the consideration paid, if any, is not indicative of the true value of the property sold or transferred? ..... If yes, please describe how the purchase price was determined. \_ The undersigned declares, under the penalties set forth in section 231-36, HRS, that this is a true, correct and complete statement of facts. Signature of Purchaser, if this report is made by him/her. Satoshi Kinoshita, Vice President Wayne Tanigawa, Manager Type or Print Name of Purchaser Type or Print Name of Seller File the White and Yellow Copies with the Department of Taxation and retain the Pink Copy for your files. Address of where to mail copy of Report of Bulk Sale or Transfer (and/or other correspondence) Five Waterfront Plaza, 4th Floor, 500 Ala Moana Blvd., Honolulu, Hawaii 96813 Contact Person: Name: Stacey C. G. Hee Telephone No. 529-7300

#### **CERTIFICATE OF DIRECTOR OF TAXATION**

This is to certify that the Report of Bulk Sale or Transfer required by section 237-43, HRS, has been filed, as shown above, and that all taxes, penalties and interest due on the date of this certificate have been paid.

This certificate shall be voidable by the Department of Taxation if any material misrepresentation has been made in this report.

DIRECTOR OF TAXATION

Date of Certificate:

APRIL 15, 2002

ACTING TAXPAYER SERVICES BRANCH CHIEF

Document 113-31

Filed 02/21/2006

Page 5 of 7

**FORM G-8A** (REV. 1997)

Date of Certificate:

**FEBRUARY 20, 2002** 

#### STATE OF HAWAII **DEPARTMENT OF TAXATION**

### REPORT OF BULK SALE OR TRANSFER

(Pursuant to section 237-43, Hawaii Revised Statutes (HRS)) Please read the Important Notice, Definitions, and Instructions on the back before preparing this form in triplicate. Name of Seller Sports Shinko (Kauai) Co., Ltd. Name of Purchaser Kiahuna Golf Club, IIC Address Pauahi Tower, Suite 1570 DBA Address 2545 Kiahuna Plantation Drive 1001 Bishop St., Honolulu, HI 96813 Hawaii G.E./Use I.D. No. 10671640 Koloa, HI 96756 Hawaii G.E./Use I.D. No. 10310149 26-0022089 Social Security No. or Federal Employer's I.D. No. Social Security No. or Federal Employer's I.D. No. 99-0247298 Name of Parent Corp. (If applicable) Sports Shinko (Hawaii) Co. Parent Corp.'s Federal Employer's I.D. No. 99-0246070 Ltd Description and Value of Property Sold or Transferred as listed below: **Purchase Price** Inventory of Stock in Trade (Taxable at ½ of 1%)..... Furniture and Fixtures..... Machinery and Equipment ..... 2,300,000 00 Land and Buildings..... Covenants Not To Compete (Taxable at 4%)..... Goodwill and Other Intangibles (See Instructions) Other Assets (Please describe) Personal Property 200,000 00 2,500,000 00 Date of Filing Report 1/25/02 1/25/02 Date of Sale Please answer the following questions: 1. Does this transaction terminate the business of the seller? (If yes, all general excise tax returns for income received up to YES NO the date of the sale must be filed and paid. NOTE: Net income tax returns for the year being closed must be filed and any Х tax due must be paid by the due date of the return.)..... 2. Did the seller ever receive any property in a transaction for which a report under section 237-43, HRS, was required but was not filed? If yes, attach a statement fully describing the transaction(s) and the Х property involved. ..... X 3. Was a tax clearance certificate issued to the seller? If yes, date issued \_\_\_\_\_ (Attach a copy) ............ 4. Are the seller and purchaser affiliated companies or persons within the meaning of section 237-19, HRS, or is the sale or transfer made under other circumstances where the relation between the the seller and purchaser is Х such that the consideration paid, if any, is not indicative of the true value of the property sold or transferred?..... If yes, please describe how the purchase price was determined. The undersigned declares, under the penalties set forth in section 231-36, HRS, that this is a true, correct and complete statement of facts. Signature of Purchaser, if this report is made by him/her. Signature of Seller Satoshi Kinoshita, Vice President Wayne Tanigawa, Manager Type or Print Name of Purchaser Type or Print Name of Seller Five Waterfront Plaza, 4th Floor, File the White and Yellow Copies with the Department of Taxation and retain the Pink Copy for your files. 500 Ala Moana Blvd., Address of where to mail copy of Report of Bulk Sale or Transfer (and/or other correspondence) . Honolulu, Hawaii 96813 Telephone No. 529-7300 Contact Person: Name: Stacey C. G. Hee CERTIFICATE OF DIRECTOR OF TAXATION This is to certify that the Report of Bulk Sale or Transfer required by section 237-43, HRS, has been filed, as shown above, and that all taxes, penalties and interest due on the date of this certificate have been paid. This certificate shall be voidable by the Department of Taxation if any material misrepresentation has been made in this report. 232 1545 DIRECTOR OF TAXATION

FORM G-8A

ACTING TAXPAYER SERVICES BRANCH CHIEF

Document 113-31

Filed 02/21/2006

Page 6 of 7

FORM,C 8A (REV. 2000)

# **STATE OF HAWAII**

**DEPARTMENT OF TAXATION** 

## REPORT OF BULK SALE OR TRANSFER

(Pursuant to section 237-43, Hawaii Revised Statutes (HRS))

Please read the Important Notice, Definitions, and Instru	uctions on the back before preparing this f	orm in triplic	ate.		
Name of Purchaser KG Kauai Development, LLC	Name of Seller Sports Shinko (Kauai	) Co., Ltd	1.		
Address Pauahi Tower, Suite 1570	DBA				
1001 Bishop Street, Honolulu, HI 96813					
Hawaii G.E./Use I.D. No. <u>10671641</u>	Koloa, HI 96756				
Social Security No. or Federal Employer's I.D. No. 26-0022125	Hawaii G.E./Use I.D. No. 10310149	247200			
	Social Security No. or Federal Employer's I.D. No. 99-0247298				
	Name of Parent Corp. (If applicable) Sports Shink	o (Hawaii)			
	Parent Corp.'s Federal Employer's I.D. No. 99-024607	0	Ltd		
Description and Value of Property Sold or Transferred as listed belo	ow: Pur	chase Price			
Inventory of Stock in Trade (Taxable at $\frac{1}{2}$ of 1%)	\$				
Furniture and Fixtures					
Machinery and Equipment					
Land and Buildings		500,000	00		
Covenants Not To Compete (Taxable at 4%)					
Goodwill and Other Intangibles (See Instructions)					
Other Assets (Please describe)					
TOTAL		500,000	00		
Date of Sale 1/25/02	Date of Filing Report 1/25/02				
Please answer the following questions:					
1. Does this transaction terminate the business of the seller? (If yes, all ge	neral excise tax returns for income received up to	YES	NO.		
the date of the sale must be filed and paid. NOTE: Net income tax return	ns for the year being closed must be filed and any		C.		
tax due must be paid by the due date of the return.)			X		
2. Did the seller ever receive any property in a transaction for which a repo	rt under section 237-43, HRS,				
was required but was not filed? If yes, attach a statement fully describing	g the transaction(s) and the	,	.,		
property involved			X		
3. Was a tax clearance certificate issued to the seller? If yes, date issued	[ 1 6 − 0 ] (Attach a copy)	X			
4. Are the seller and purchaser affiliated companies or persons within the n					
is the sale or transfer made under other circumstances where the relation		-	X		
such that the consideration paid, if any, is not indicative of the true value	·		••		
If yes, please describe how the purchase price was determined.					
The undersigned declares, under the penalties set forth in section 2	231-36, HRS, that this is a true, correct and complet	te statement of	facts		
	l + a + a + a + b + a + b + a + b + a + b + b				
way and	Soloh Kinolita	· · · · · · · · · · · · · · · · · · ·			
Signature of Purchaser, if this report is made by him/her.	Signature of Seller				
Wayne Tanigawa, Manager	Satoshi Kinoshita, Vice Pres	ident			
Type or Print Name of Purchaser	Type or Print Name of Seller				
File the White and Yellow Copies with the Department of Taxat					
Address of where to mail copy of Report of Bulk Sale or Transfer (and					
Five Waterfront Plaza, 4th Floor, 500 Ala Mos					
Contact Person: Name: Stacey C. G. Hee	Telephone No. 529-7300				
CERTIFICATE OF D	IRECTOR OF TAXATION				
This is to certify that the Report of Bulk Sale or Transfer requ	ired by section 237-43, HRS, has been filed, as sho	wn above, and	d that		
all taxes, penalties and interest due on the date of this certificate ha					
This certificate shall be voidable by the Department of Taxation	on if any material misrepresentation has been made	e in this report.			
	0 2 0	1550			
	DIRECTOR OF TAXATION	T000			
	1 / 11.				
Date of Certificate:	DIRECTOR OF TAXATION 232  By: Amulu Yumanılı				
· · · · · · · ·	/ / / / / / / / / / / / / / / / / / / /				

ACTING TAXPAYER SERVICES BRANCH CHIEF FORM G-8A

ANNETTE YAMANUHA

**FEBRUARY 20, 2002** 

(REV. 2000)

, STATE OF HAWAII **DEPARTMENT OF TAXATION** 

## REPORT OF BULK SALE OR TRANSFER

(Pursuant to section 237-43, Hawaii Revised Statutes (HRS))

Name of Purchaser MILILANI GOLF CLUB, LLC		•		
Address Pauahi Tower, Suite 1570	DBA			
1001 Bishop Street, Honolulu, HI 96813	Address 95-176 Kuahelani Avenue			
Hawaii G.E./Use I.D. No. 10671644	Mililani, HI 96789			
Social Security No. or Federal Employer's I.D. No. 26-0022072	Hawaii G.E./Use I.D. No. 10321026			
	Social Security No. or Federal Employer's I.D. No. 9	9-0251193		
	Name of Parent Corp. (If applicable) Sports Sh		h.	
	Parent Corp.'s Federal Employer's I.D. No. 99-02		tc	
Description and Value of Property Sold or Transferred as listed		Purchase Price		
Inventory of Stock in Trade (Taxable at ½ of 1%)	\$		_	
Furniture and Fixtures				
Machinery and Equipment				
Land and Buildings	* 3c2 U	5,300,000 00	0	
Covenants Not To Compete (Taxable at 4%)				
Goodwill and Other Intangibles (See Instructions)				
Other Assets (Please describe) Personal Proper	rty	200,000 00	0	
TOTAL	\$	5,500,000 00	0	
1 (05 (00				
Date of Sale1/25/02	Date of Filing Report1/25/02			
Please answer the following questions:				
1. Does this transaction terminate the business of the seller? (If yes,	all general excise tax returns for income received up to	YES NO		
the date of the sale must be filed and paid. NOTE: Net income tax	returns for the year being closed must be filed and any			
tax due must be paid by the due date of the return.)		X		
2. Did the seller ever receive any property in a transaction for which a	report under section 237-43, HRS,			
was required but was not filed? If yes, attach a statement fully des	cribing the transaction(s) and the			
property involved	1-16-67	X	_	
4. Are the collect and purchase a fifth of the seller? If yes, date issued to the seller?	ued (Attach a copy)	X	_	
4. Are the seller and purchaser affiliated companies or persons within is the sale or transfer made under the seller.	the meaning of section 237-19, HRS, or			
is the sale or transfer made under other circumstances where the re		X	1	
such that the consideration paid, if any, is not indicative of the true	value of the property sold or transferred?	^A	╝	
If yes, please describe how the purchase price was determined				
The undersigned declares, under the penalties set forth in sect	ion 231-36, HRS, that this is a true, correct and con	nplete statement of fact	ts.	
Wazu Tan	$0 + 0 \cdot () \cdot $			
Signature of Purchaser, if this report is made by him/her.	Signature of Seller	<u> </u>		
Wayne Tanigawa, Manager	_	• • •		
Type or Print Name of Purchaser	Satoshi Kinoshita , Vice Presi Type or Print Name of Seller	<u>ident</u>		
The second secon	Type of Fillit Maine of Seller			
File the White and Yellow Copies with the Department of T	avation and retain the Pink Conv for your files			
Address of where to mail copy of Report of Bulk Sale or Transfer	(and/or other correspondence)			
Five Waterfront Plaza, 4th Floor, 500 Ala		12		
Contact Person: Name: Stacey C. G. Hee	Telephone No. 529-73			
	Telephone No. 323 73			
			=	
	OF DIRECTOR OF TAXATION			
This is to certify that the Report of Bulk Sale or Transfer	required by section 237-43, HRS, has been filed, as	shown above, and that	ıt	
all taxes, penalties and interest due on the date of this certifica				
This certificate shall be voidable by the Department of Ta	ixation if any material misrepresentation has been n	nade in this report.		
	996	1667		
	DIRECTOR OF TAXATION & 3 A	2 1667		
	A / /			

Date of Certificate:

FEBRUARY 20, 2002

Ву:

ANNETTE YAMANUHA ACTING TAXPAYER SERVICES BRANCH CHIEF